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B.C.P. JAIN & CO.
CHARTERED ACCOUNTANTS



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B.C. Jain M.Com., FCA	Amit Jain B.Com., LL.B., FCA, DISA	Naresh Vyas B.Com., FCA	Rajni Jain B.Com., FCA, DISA	Pankaj Agrawal B.Com., FCA, DISA	Amit Chopra B.Com., FCA, CS
Neelam Jain B.Com., FCA	Rahul Jain B.Com., FCA	Siddhant Jain ACA	Ankit Dixit BBA, ACA	Vaishali Jain ACA	Mohit Agrawal B.Com., ACA

AUDIT REPORT

We have audited the accounts of **CHAITANYA SHIKSHA SAMITI: BHOPAL INSTITUTE OF PROFESSIONAL EDUCATION AND RESEARCH (IPER), BHOPAL** Course UNDER GRADUATION as at 31/03/2023 and the Income & Expenditure account for the year ended on that date.

These financial statements are the responsibility of the Samiti. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

- (1) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (2) In our opinion, proper books of account as required by law have been kept by the Samiti so far as appears from our examination of those books.
- (3) The Balance Sheet dealt with by this report are in agreement with the books of accounts.
- (4) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India:
 - (a) In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March 2023 and
 - (b) In the case of the Income and Expenditure Account, of the Excess of Income Over Expenditure for the year ended on that date

PLACE: BHOPAL
DATE: 29/09/2023

PRINCIPAL
Institute of Professional
Education & Research
Bhopal (M.P.)

For **B.C.P. JAIN & CO.**
CHARTERED ACCOUNTANTS
FRNo : 000802C.

Amit Jain
(CA AMIT JAIN)
PARTNER

M.NO.: 077986

UDIN: 22079894AHZXB5622



Branch Offices

- ◆ D Block, II Floor, Pithaliya Complex, K. K. Road, Raipur-492001 (C.G.)
- ◆ E-39, Anurag Nagar, Nakoda Parasnath Apartment, Near Press Complex, AB Road, Indore-452001 (M.P.)
- ◆ C/o B. Jain, Sonant Nagar, Khera, Sonant, Talla, Vidisha - 462004 (M.P.)

CHAITANYA SHIKSHA SAMITI : BHOPAL
INSTITUTE OF PROFESSIONAL EDUCATION AND RESEARCH , BHOPAL
COURSE: UNDER GRADUATION
BALANCE SHEET AS AT 31.03.2023

Particulars	Note No.	As at 31st March 2023 (Rs)		As at 31st March 2022 (Rs)	
I. CAPITAL AND LIABILITIES					
(1) Capital Fund Reserves and Surplus	2	13,16,61,016.78	13,16,61,016.78	6,63,30,419.26	6,63,30,419.26
(2) Branch / Divisions	3	(14,33,30,072.24)	(14,33,30,072.24)	(6,69,32,690.67)	(6,69,32,690.67)
(3) Long Term Liabilities (a) Long-Term Liability	4	1,32,765.23	1,32,765.23	21,44,933.63	21,44,933.63
(4) Current Liabilities and Provisions	5	4,26,59,681.80	4,26,59,681.80	4,08,04,003.80	4,08,04,003.80
TOTAL			3,11,23,391.57		4,23,46,666.02
II. ASSETS					
(1) Non-current Assets (a) Property, Plant and Equipment and Intangible Assets (i) Property, Plant and Equipment (b) Non-current investments (c) Deferred Tax Assets (Net) (d) Long-term loans and advances (e) Other non-current assets	6	2,97,01,476.00	2,97,01,476.00	3,12,95,609.00	3,12,95,609.00
(2) Current Assets (a) Cash and cash equivalents (b) Short-Term loans and advances (c) Other current assets	7 8 9	8,67,085.57 1,98,800.00 3,56,030.00	14,21,915.57	1,05,41,561.02 1,69,300.00 3,40,196.00	1,10,51,057.02
TOTAL			3,11,23,391.57		4,23,46,666.02

As per our audit report of even date attached
Notes to accounts as per Schedule 'H'

For BCP Jain & Co
Chartered Accountants
Firm Regn No. 000802C

Amit Jain
CA AMIT JAIN
(Partner)
(Membership No.: 079986)
UDIN: 23077986BGUQJB5396
Place :- Bhopal
Date :- 29.09.2023



For Chaitanya Shiksha Samiti

R.K. Sadhwani
R.K.Sadhwani
(Trustee)

Narendra Rawtani
(Trustee)



PRINCIPAL
Institute of Professional
Education & Research
Bhopal (M.P.)

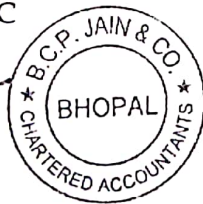
CHAITANYA SHIKSHA SAMITI : BHOPAL
INSTITUTE OF PROFESSIONAL EDUCATION AND RESEARCH
(TECHNICAL CAMPUS), BHOPAL
COURSE: UNDER GRADUATION
INCOME & EXPENDITURE FOR THE PERIOD 01-04-2022 TO 31-03-2023

Particulars	Note No.	For the Period 31-03-2023 (Rs)	For the Period 31-03-2022 (Rs)
I. <u>Revenue from Operations</u>	10	3,71,92,677.00	3,90,88,853.00
II. <u>Other Income</u>	11	-	1,03,413.00
III. Total Revenue (I+II)		3,71,92,677.00	3,91,92,266.00
IV. EXPENSES			
a) Employee benefits Expenses	12	64,48,996.00	91,09,536.00
b) Depreciation and amortization expense	13	36,09,495.00	35,32,361.00
c) Finance Cost	14	94,683.60	2,46,038.04
d) Other expenses	15	24,43,857.45	2,75,64,313.99
IV Total Expenses		1,25,97,032.05	4,04,52,249.03
V Excess of Income over Expenditure		2,45,95,644.95	(12,59,983.03)

As per our audit report of even date attached
Notes to accounts as per Schedule 'H'

For BCP Jain & Co
Chartered Accountants
Firm Regn No. 000802C

Amit Jain

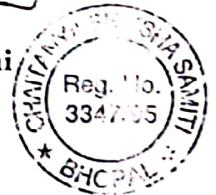


CA AMIT JAIN
(Partner)
(Membership No.: 079986)
UDIN:
Place :- Bhopal
Date :- 29.09.2023

For Chaitanya Shiksha Samiti

R.K. Sadhwani

R.K.Sadhwani
(Trustee)



Narendra Rawtani
(Trustee)

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